

312.1 Fund created.

1. There is hereby created, in the state treasury, a road use tax fund. The road use tax fund shall include all of the following:

- a. All the net proceeds of the registration of motor vehicles under [chapter 321](#).
- b. All the net proceeds of the motor fuel tax or license fees under [chapter 452A](#).
- c. Revenue derived from the excise tax imposed upon the rental of automobiles, under [chapter 423C](#), to the extent provided by [section 321.145, subsection 2](#).
- d. Revenue derived from the use tax collected under [section 423.26](#), to the extent provided under [section 321.145, subsection 2](#).

e. Any other funds which may by law be credited to the road use tax fund.

2. Notwithstanding [section 12C.7, subsection 2](#), interest or earnings on investments or time deposits of the moneys in the road use tax fund and the funds to which moneys from the road use tax fund are credited shall be credited to the road use tax fund.

[C50, §308A.1; C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §312.1; 82 Acts, ch 1100, §17]

88 Acts, ch 1019, §2; 89 Acts, ch 293, §9; 90 Acts, ch 1235, §7; 92 Acts, ch 1006, §1; 92 Acts, 2nd Ex, ch 1001, §203; 2003 Acts, 1st Ex, ch 2, §161, 205; 2006 Acts, ch 1142, §83; 2008 Acts, ch 1113, §32

Referred to in [§15E.208, 424.7](#)

See [§321.145, 423.43](#)